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Sub G, 11/21/12*

a source region having the first conductive type and provided on the channel region, the source region is located substantially at a center of the channel region, and the source region is isolated from the insulation film, [wherein an impurity concentration of the channel region is equal to or less than an impurity concentration in the drift region, and a depletion layer forms over the entire channel region sandwiched between the gate region when a zero bias is applied to the gate region]

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26. (Twice Amended) The semiconductor device according to claim 1, further comprising a semiconductor layer having the second conductive type located between the source region and the source electrode, the semiconductor layer including an end face extended to a position covering at least a portion of the gate region.

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30. (Three Times Amended) A semiconductor device comprising:

- a first cathode region having a first conductive type;
- a second cathode region having the first conductive type and disposed on the first cathode region;
- a first anode region having a second conductive type and provided on the second cathode region;
- a trench structure provided so as to surround at least the first anode region via an insulation film; and
- a second anode region having the second conductive type and provided on the first anode region, [wherein an impurity concentration in the first anode region is equal to or less than an impurity concentration in the second cathode. ^{region}]

fig. 14B

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REMARKS

Claims 1, 4, 12 and 20-30 are pending. By this Amendment, claims 12, 26 and 30 are amended. Reconsideration based on the following remarks is respectfully requested.